

Membership Fees**Direct to Fitchburg:****Description****2001****Total to
Fitchburg**

Twin Cities First Night (a)	\$ 500
Commonwealth of Massachusetts (b)	31
The Rotary Club of Fitchburg	36
Secretary of State of Connecticut (b)	108
Secretary of State of Maine (b)	22
Massachusetts Safety Council	18
WV State Tax Department (c)	30
Fitchburg Art Museum	180
North Central Mass Chamber of Commerce	1,005
United Way of North Central	27
Verizon (d)	132
New England Gas Association	115

Membership Fees - Direct to Fitchburg (account 20-10-70-00-930-03-00)**\$ 2,201****Less "Below the Line Items"****\$ (500)****Membership Fees - Direct to Fitchburg (account 20-10-70-00-930-03-00)****\$ 1,701**

- (a) This amount should have been recorded in account 20-00-24-00-426-10-00 and should not have been included in Cost of Service.
- (b) This amount should have been recorded in account 20-00-08-00-930-02-00 and is legitimately included in Cost of Service.
- (c) This amount should have been recorded in account 20-10-10-00-409-90-00 and is legitimately included in Cost of Service.
- (d) This amount should have been recorded in account 20-00-70-00-921-18-00 and is legitimately included in Cost of Service.

Membership Fees**Direct to Fitchburg:****Description****2000****Total to****Fitchburg**

Northeast Public Power Association	350
New England Gas Association	1,235
Massachusetts Tree Wardens & Forsters Assoc.	34
SEC of State of Connecticut (a)	107
Secretary of State of Maine (a)	30
North Central Mass Chamber of Commerce	933

Membership Fees - Direct to Fitchburg (account 20-10-70-00-930-03-00)**\$ 2,689**

(a) This amount should have been recorded in account 20-00-08-00-930-02-00 and is legitimately included in Cost of Service.